(e) what is the present position at the level of Deputy Director?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHANTARAM POTDUKHE): (a) The recruitment rules were amended to provide for direct recruitment of Deputy Director (Cost) to the extent of 25 per cent of the vacancies, failing which by transfer on deputation.

(b) The provision of direct recruitment at the level of Deputy Director (Cost) was made on account of non-availability of officers from^ lower grade for promotion to the grade of Deputy Director (Cost) and also with a view to introducing fresh talent at this level.

(c) After the amendment of the Rules. 5 candidates were selected of which 4 joined. All these persons were in Govt./ private service before joining the present post.

(d) The shortage at the level of Deputy Director (Cost) were made good to come extent.

(e) Against the sanctioned strength of 52 Deputy Directors (Cost), 34 officers are in position.

**Revenue loss due *to* unrecorded sale and purchase**

4283. SHRI KRISHAN LAL SHARMA: Will the Minister of FINANCE be pleased to state:

(a) whether Government are aware that the High Seas sale is going on without proper recording of the purchase by the purchaser;

Ob) whether the unrecorded sale and purchase means huge loss of income tax revenue to the Centre;

(c) whether Government have taken any remedial measure in this regard;

(d) if so, the details thereof; and

(e> if not, what steps Government propose to take to stop this, rnalpjactice?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) and (b) No such case involving substantial tax evasion has come to the notice of the Income-Tax Department in the recent past.

(c) to (e) Whenever specific information about such cases is received, appropriate action by way of search, survey, other investigation and enquiry is taken up.

**Letter of credit opened by Canara Bank in favour of Refinance Industries Limited**

4284. DR. BAPU KALDATE.: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Canara Bank. Bombay Branch opened letters of credit for Reliance Industries Ltd. for over Rs. 100 crores in 1987-88;

(b) whether it is also a fact that the CBI had established that these letters of credits were back dated, fraudulently, to cheat Government of India's customs revenue; and

(c) if so, what is the present status of the case and what action has been taken so far against Canara Bank offkaaJs and the RIL official's?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI DALBIR SINGH): (a) Canara Bank has reported that no letter of credit for more than Rs. 100 crores was opened by it on behalf of M/s. Reliance Industrie, Ltd. during the year 1987-88, at their Bombay branch.

(b) and (c) Do not arise.

**निर्धनों के लिए कुटीर योजना में संशोधन**

4285. श्री राम रतन राम : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या ग्रामीण क्षेत्र के निर्धन परिवारों के लाभार्थ कुटीर योजना में